

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Wabash County Schools (8050)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,992,985	\$1,793,291	\$1,703,788	\$1,368,711	-8.97%	-19.67%
Non - Certified Salaries	120	\$760,753	\$782,154	\$781,560	\$639,112	-4.26%	-18.23%
Group Health Insurance	222	\$556,023	\$476,625	\$456,701	\$421,252	-6.70%	-7.76%
Instruction Services	311	\$87,266	\$251,075	\$170,636	\$250,236	30.13%	46.65%
Teacher Retirement Fund, After 7-1-95	216	\$112,502	\$106,437	\$122,724	\$113,636	0.25%	-7.41%
Social Security Certified	212	\$146,853	\$133,363	\$126,276	\$101,643	-8.79%	-19.51%
Public Employees Retirement Fund	214	\$89,392	\$103,720	\$110,300	\$89,932	0.15%	-18.47%
Content	747	\$13,681	\$24,457	\$24,963	\$54,524	41.29%	118.42%
Social Security Noncertified	211	\$56,093	\$57,599	\$58,022	\$46,697	-4.48%	-19.52%
Severance/Early Retirement Pay	213	\$81,839	\$48,507	\$50,635	\$43,903	-14.42%	-13.29%
Other Group Insurance Authorized by Statute	224	\$43,592	\$37,652	\$42,626	\$29,586	-9.23%	-30.59%
Operational Supplies	611	\$34,242	\$20,373	\$20,256	\$25,203	-7.38%	24.43%
Travel	580	\$42,393	\$32,700	\$31,639	\$24,065	-13.20%	-23.94%
Teacher Retirement Fund, Prior to 7-1-95	215	\$43,493	\$39,248	\$28,656	\$17,646	-20.19%	-38.42%
Unemployment Insurance	230	\$0	(\$3)	\$289	\$10,940	NA	3691.25%
Nonlicensed Employees	136	\$14,605	\$18,155	\$16,503	\$9,217	-10.87%	-44.15%
Pupil Services	313	\$8,000	\$3,500	\$7,500	\$7,900	-0.31%	5.33%
Equipment	730	\$0	\$59,761	\$0	\$7,060	NA	NA
Group Life Insurance	221	\$8,825	\$7,375	\$8,137	\$6,089	-8.86%	-25.17%
Data Processing Services	316	\$0	\$0	\$3,194	\$3,194	NA	0.00%
Dues and Fees	810	\$3,260	\$3,370	\$1,571	\$2,431	-7.07%	54.74%
Repairs and Maintenance Services	430	\$187	\$265	\$63	\$1,088	55.35%	1619.37%
Other Communication Services	533 - 539	\$4,448	\$1,632	\$4,080	\$1,038	-30.49%	-74.55%
Cleaning Services	420	\$1,387	\$503	\$825	\$578	-19.67%	-30.00%
Advertising	540	\$0	\$57	\$0	\$232	NA	NA
Other Supplies and Materials	615, 660 - 689	\$3,961	\$32	\$12	\$0	-100.00%	-100.00%
Miscellaneous Objects	876 - 899	\$0	\$40	\$0	\$0	NA	NA
Licensed Employees	135	\$0	\$2,048	\$0	\$0	NA	NA
Periodicals	650	\$432	\$349	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$27	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$1,690	\$1,860	\$162	\$0	-100.00%	-100.00%
Staff Services	314	\$50	\$0	\$28	\$0	-100.00%	-100.00%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### M S D Wabash County Schools (8050)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Workers Compensation Insurance	225	\$81	\$0	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$4,108,060</b>	<b>\$4,006,145</b>	<b>\$3,771,145</b>	<b>\$3,275,910</b>	<b>-5.50%</b>	<b>-13.13%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$7,360,657	\$7,285,311	\$7,360,296	\$7,007,563	-1.22%	-4.79%
Non - Certified Salaries	120	\$1,424,088	\$1,401,307	\$1,377,344	\$1,179,061	-4.61%	-14.40%
Transfer Tuition to Other School Corps Within State	561	\$1,051,745	\$1,014,297	\$995,034	\$1,088,698	0.87%	9.41%
Group Health Insurance	222	\$1,007,138	\$1,021,731	\$1,061,559	\$1,016,548	0.23%	-4.24%
Computer Hardware	741	\$42,662	\$37,476	\$76,064	\$842,436	110.80%	1007.54%
Social Security Certified	212	\$532,913	\$528,900	\$534,718	\$516,988	-0.76%	-3.32%
Teacher Retirement Fund, After 7-1-95	216	\$397,670	\$444,986	\$467,923	\$486,835	5.19%	4.04%
Rentals	440	\$158,200	\$155,000	\$3,200	\$303,600	17.70%	9387.50%
Nonlicensed Employees	136	\$168,162	\$184,412	\$179,525	\$229,631	8.10%	27.91%
Severance/Early Retirement Pay	213	\$167,078	\$136,441	\$165,858	\$150,024	-2.66%	-9.55%
Operational Supplies	611	\$150,857	\$134,309	\$122,208	\$135,656	-2.62%	11.00%
Licensed Employees	135	\$40,905	\$53,695	\$21,524	\$120,581	31.03%	460.20%
Public Employees Retirement Fund	214	\$120,777	\$136,709	\$148,435	\$108,915	-2.55%	-26.62%
Other Group Insurance Authorized by Statute	224	\$109,099	\$98,496	\$117,390	\$98,716	-2.47%	-15.91%
Social Security Noncertified	211	\$111,957	\$111,915	\$109,325	\$96,415	-3.67%	-11.81%
Instruction Services	311	\$13,866	\$10,791	\$29,466	\$95,306	61.92%	223.44%
Teacher Retirement Fund, Prior to 7-1-95	215	\$129,502	\$105,863	\$100,415	\$90,695	-8.52%	-9.68%
Travel	580	\$76,904	\$66,796	\$47,385	\$37,067	-16.68%	-21.78%
Library Books	640	\$38,322	\$36,076	\$38,195	\$28,884	-6.82%	-24.38%
Equipment	730	\$16,595	\$14,314	\$37,556	\$25,336	11.16%	-32.54%
Instructional Programs Improvement Services	312	\$19,067	\$41,280	\$32,248	\$23,948	5.86%	-25.74%
Pupil Services	313	\$8,040	\$14,224	\$23,159	\$21,180	27.40%	-8.55%
Distance Learning Equipment	742	\$9,700	\$26,133	\$21,366	\$19,575	19.19%	-8.38%
Group Life Insurance	221	\$18,462	\$16,754	\$19,796	\$16,928	-2.15%	-14.49%
Bank Service Charges	871	\$0	\$0	\$0	\$16,616	NA	NA
Staff Services	314	\$14,018	\$13,831	\$13,730	\$15,516	2.57%	13.00%
Content	747	\$35,563	\$59,189	\$50,841	\$14,205	-20.50%	-72.06%
Dues and Fees	810	\$3,331	\$3,254	\$3,445	\$3,180	-1.15%	-7.69%
Periodicals	650	\$4,188	\$3,220	\$2,193	\$3,067	-7.49%	39.86%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Wabash County Schools (8050)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Stipends	131	\$4,500	\$15,699	\$1,520	\$2,700	-11.99%	77.63%
Unemployment Insurance	230	\$4,829	\$3,336	(\$138)	\$2,508	-15.11%	1912.66%
Other Professional and Technical Services	319	\$1,800	\$4,648	\$1,832	\$2,334	6.71%	27.35%
Other Supplies and Materials	615, 660 - 689	\$10,451	\$64,907	\$3,728	\$1,935	-34.41%	-48.11%
Textbooks	630	\$138,651	\$112,290	\$6,813	\$1,498	-67.76%	-78.01%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$5,630	\$5,387	\$3,167	\$1,445	-28.82%	-54.36%
Postage and Postage Machine Rental	532	\$503	\$2,874	\$490	\$811	12.68%	65.46%
Miscellaneous Objects	876 - 899	\$97	\$92	\$589,492	\$253	27.29%	-99.96%
Other Technology Hardware	746	\$12,454	\$1,353	\$0	\$0	-100.00%	NA
Connectivity	744	\$24	\$16,050	\$0	\$0	-100.00%	NA
Professional Development	748	\$399	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$4,542	\$9,514	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$13,415,345</b>	<b>\$13,392,862</b>	<b>\$13,767,102</b>	<b>\$13,806,655</b>	<b>0.72%</b>	<b>0.29%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,017,264	\$2,034,544	\$1,971,776	\$1,889,957	-1.62%	-4.15%
Vehicles	731	\$110,007	\$779,615	\$82,801	\$678,722	57.60%	719.71%
Food Purchases	614	\$404,340	\$407,479	\$469,177	\$482,417	4.51%	2.82%
Light and Power - Other Than Heating and Cooling	625	\$348,603	\$345,751	\$356,920	\$345,220	-0.24%	-3.28%
Group Health Insurance	222	\$277,599	\$290,364	\$275,572	\$332,564	4.62%	20.68%
Public Employees Retirement Fund	214	\$208,772	\$247,490	\$256,103	\$252,341	4.85%	-1.47%
Certified Salaries	110	\$260,711	\$259,145	\$288,693	\$239,611	-2.09%	-17.00%
Insurance	520	\$150,348	\$172,540	\$173,619	\$186,539	5.54%	7.44%
Equipment	730	\$262,896	\$257,266	\$347,747	\$166,775	-10.75%	-52.04%
Social Security Noncertified	211	\$156,931	\$156,692	\$152,179	\$146,562	-1.69%	-3.69%
Operational Supplies	611	\$101,078	\$117,068	\$153,917	\$135,338	7.57%	-12.07%
Gasoline and Lubricants	613	\$252,344	\$246,782	\$191,301	\$118,497	-17.22%	-38.06%
Workers Compensation Insurance	225	\$64,594	\$94,898	\$205,911	\$104,600	12.81%	-49.20%
Heating and Cooling for Buildings - Gas	622	\$94,437	\$195,428	\$123,852	\$89,816	-1.25%	-27.48%
Repairs and Maintenance Services	430	\$84,549	\$114,394	\$105,938	\$61,940	-7.48%	-41.53%
Other Professional and Technical Services	319	\$70,634	\$73,850	\$62,943	\$54,267	-6.38%	-13.78%
Nonlicensed Employees	136	\$64,715	\$58,065	\$59,825	\$52,933	-4.90%	-11.52%
Telephone	531	\$31,294	\$19,067	\$16,923	\$49,459	12.12%	192.26%

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**Biannual Financial Report Data**

**M S D Wabash County Schools (8050)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Board of Education Services	318	\$12,336	\$5,382	\$12,179	\$36,186	30.87%	197.12%
Water and Sewage	411	\$25,102	\$25,480	\$29,762	\$28,189	2.94%	-5.28%
Content	747	\$51,422	\$58,863	\$57,398	\$24,229	-17.15%	-57.79%
Removal of Refuse and Garbage	412	\$17,509	\$23,091	\$18,832	\$18,120	0.86%	-3.78%
Social Security Certified	212	\$19,426	\$19,441	\$21,739	\$17,982	-1.91%	-17.28%
Dues and Fees	810	\$9,251	\$8,801	\$8,720	\$17,472	17.23%	100.35%
Severance/Early Retirement Pay	213	\$11,406	\$19,061	\$15,488	\$16,258	9.27%	4.97%
Teacher Retirement Fund, After 7-1-95	216	\$16,062	\$15,760	\$16,810	\$16,243	0.28%	-3.38%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Travel	580	\$14,363	\$15,072	\$16,291	\$9,953	-8.76%	-38.90%
Other Group Insurance Authorized by Statute	224	\$7,119	\$6,476	\$7,741	\$6,920	-0.71%	-10.61%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$9,297	\$7,605	\$8,166	\$6,631	-8.10%	-18.80%
Other Employee Benefits	241 - 290	\$8,994	\$7,499	\$6,974	\$6,584	-7.50%	-5.59%
Statistical Services	317	\$0	\$0	\$11,592	\$5,645	NA	-51.31%
Other Public or Private Utility Services	419	\$6,491	\$5,489	\$3,364	\$4,908	-6.75%	45.90%
Tires and Repairs	612	\$19,445	\$19,375	\$21,865	\$4,588	-30.30%	-79.02%
Unemployment Insurance	230	\$802	\$31	\$268	\$3,686	46.40%	1277.33%
Advertising	540	\$4,342	\$4,190	\$4,073	\$3,440	-5.66%	-15.55%
Group Life Insurance	221	\$3,098	\$2,935	\$3,368	\$3,132	0.27%	-7.01%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,226	\$3,272	\$3,858	\$2,548	-5.74%	-33.97%
Rentals	440	\$2,337	\$2,328	\$2,477	\$2,387	0.53%	-3.63%
Other Communication Services	533 - 539	\$1,917	\$1,668	\$2,553	\$2,354	5.26%	-7.80%
Bank Service Charges	871	\$2,282	\$2,188	\$2,164	\$2,296	0.16%	6.13%
Connectivity	744	\$320	\$1,031	\$3,270	\$1,980	57.74%	-39.45%
Computer Hardware	741	\$10,518	\$30,122	\$6,727	\$1,949	-34.39%	-71.03%
Official Bond Premiums	525	\$1,920	\$1,920	\$1,880	\$1,880	-0.52%	0.00%
Other Supplies and Materials	615, 660 - 689	\$1,618	\$4,751	\$3,525	\$1,596	-0.33%	-54.72%
Other Purchased Services	593	\$684	\$2,111	\$1,034	\$1,569	23.06%	51.73%
Cleaning Services	420	\$150	\$0	\$1,283	\$704	47.17%	-45.14%
Periodicals	650	\$993	\$468	\$716	\$544	-13.98%	-24.00%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,163	\$441	\$362	\$39	-57.16%	-89.18%
Late Payments	872	(\$35)	\$0	\$0	\$10	NA	NA
Postage and Postage Machine Rental	532	\$97	\$0	\$43	\$7	-48.25%	-83.92%

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**Biannual Financial Report Data**

**M S D Wabash County Schools (8050)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Other Purchased Property Services	490 - 499	\$497	\$0	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$2,142	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$0	\$2,661	\$0	\$0	NA	NA
Student Transportation Services	510	\$94,429	\$101,394	\$95,120	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$135	\$300	\$0	\$0	-100.00%	NA
<b>Overhead and Operational Total</b>		<b>\$5,331,973</b>	<b>\$6,279,643</b>	<b>\$5,694,841</b>	<b>\$5,647,587</b>	<b>1.45%</b>	<b>-0.83%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,035,000	\$1,880,000	\$3,036,881	\$2,725,950	27.39%	-10.24%
Construction Services	450	\$784,041	\$452,876	\$691,614	\$1,034,836	7.18%	49.63%
Interest	832	\$438,605	\$441,504	\$383,915	\$417,259	-1.24%	8.69%
Equipment	730	\$227,154	\$130,925	\$243,873	\$374,117	13.28%	53.41%
Computer Hardware	741	\$185,122	\$135,384	\$151,079	\$365,218	18.52%	141.74%
Content	747	\$16,049	\$56,385	\$19,785	\$176,438	82.09%	791.78%
Certified Salaries	110	\$103,705	\$107,878	\$121,483	\$129,795	5.77%	6.84%
Nonlicensed Employees	136	\$91,994	\$86,341	\$140,847	\$117,814	6.38%	-16.35%
Buildings	720	\$59,195	\$13,883	\$63,801	\$83,752	9.06%	31.27%
Non - Certified Salaries	120	\$18,627	\$17,231	\$22,966	\$18,557	-0.09%	-19.20%
Rentals	440	\$15,592	\$16,800	\$16,800	\$12,000	-6.34%	-28.57%
Social Security Certified	212	\$7,764	\$8,262	\$10,194	\$10,302	7.33%	1.06%
Social Security Noncertified	211	\$8,225	\$7,497	\$11,385	\$9,799	4.48%	-13.93%
Teacher Retirement Fund, After 7-1-95	216	\$5,556	\$6,848	\$8,081	\$8,766	12.08%	8.47%
Miscellaneous Objects	876 - 899	\$8,200	\$8,200	\$8,200	\$8,200	0.00%	0.00%
Improvements Other Than Buildings	715	\$62,210	\$7,466	\$9,362	\$5,614	-45.19%	-40.03%
Other Professional and Technical Services	319	\$3,390	\$4,387	\$4,781	\$5,580	13.27%	16.70%
Connectivity	744	\$44,934	\$2,758	\$17,759	\$3,692	-46.46%	-79.21%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,131	\$928	\$1,210	\$1,116	-0.34%	-7.75%
Public Employees Retirement Fund	214	\$1,254	\$1,402	\$1,837	\$1,010	-5.26%	-45.04%
Postage and Postage Machine Rental	532	\$784	\$789	\$885	\$727	-1.86%	-17.79%
Licensed Employees	135	\$415	\$295	\$465	\$647	11.74%	39.14%
Awards	875	\$1,000	\$500	\$500	\$500	-15.91%	0.00%
Other Supplies and Materials	615, 660 - 689	\$282	\$30	\$29	\$64	-31.11%	119.27%
Bank Service Charges	871	\$20	\$60	\$75	\$50	25.74%	-33.33%

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Other Technology Hardware	746	\$13,449	\$120	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$9,812	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$18	\$0	\$0	\$0	-100.00%	NA
Telephone	531	\$956	\$552	\$438	\$0	-100.00%	-100.00%
<b>Non Operational Total</b>		<b>\$3,144,482</b>	<b>\$3,389,301</b>	<b>\$4,968,245</b>	<b>\$5,511,804</b>	<b>15.06%</b>	<b>10.94%</b>
<b>Grand Total</b>		<b>\$25,999,859</b>	<b>\$27,067,950</b>	<b>\$28,201,332</b>	<b>\$28,241,955</b>	<b>2.09%</b>	<b>0.14%</b>